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Federal Hospital Insurance Trust Fund 75X8005 April 2017 <u>Footnotes</u>

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

The accompanying Balance Sheet of the Federal Hospital Insurance Trust Fund (FHI Trust Fund) and related Income Statement pertain to the aspects of the FHI Trust Fund that is serviced by the Funds Management Branch (FMB) of the Bureau of the Fiscal Service (Fiscal Service) of the U.S. Department of the Treasury (Treasury). The FHI Trust Fund was created by legislation enacted by the U.S. Congress.

FMB acts as a service organization which processes receipts, disbursements, and transfers related to the FHI Trust Fund based upon information received and recorded by FMB from Treasury's Office of Tax Analysis (OTA) and the Internal Revenue Service (IRS), and the program agency responsible for the trust fund activity, Treasury's Fiscal Service, and other Treasury bureaus. As part of its functions, Fiscal Service also manages the investments, maintains related accounting records and supporting documentation, and reports financial activity. The financial activity reported in the accompanying Balance Sheet and Income Statement is limited to the activities performed by FMB.

The program agency is responsible for administering, regulating, and monitoring the program activities funded by the trust fund. The program agency makes all decisions regarding dispositions from the trust funds. As such, the Balance Sheet and Income Statement do not include information regarding the ultimate disposition of amounts transferred from the trust fund to the program agency.

The program agency is responsible for reporting on the financial position of the trust fund. As such, the financial position of the trust fund in the program agency's records may differ from what has been illustrated in the accompanying Balance Sheet and Income Statement.

(b) Basis of Presentation

The Balance Sheet and Income Statement have been prepared to report the assets and liabilities of the trust funds under the function performed by FMB, and the related activity, in accordance with the measurement and criteria discussed below.

(c) Basis of Accounting

The investments on the Balance Sheet and Interest Revenue on Investments are reported using the accrual basis of accounting. All other accounts and activity reported on the Balance Sheet and Income Statement are reported on the cash basis.

(d) Fund Balance with Treasury

The Trust Fund does not maintain cash in commercial bank accounts. Treasury processes cash receipts and disbursements. Fund Balance with Treasury represents net revenue, disposition of revenue, and investment activity. Fund balance with Treasury is reported based on the balance reported by the Fiscal Service's Government-wide Accounting and Reporting Modernization Project (GWA) Account Statement and reconciling transactions identified and recorded by FMB.

(e) Interest Receivables

Interest receivables are calculated and reported by FMB based on the investment terms received and recorded by FMB from Fiscal Service's Federal Investments and Borrowings Branch (FIBB) in the investment confirmations and monthly statements of account.

(f) Investments

Pursuant to authorizing legislation, the Secretary of the Treasury shall invest, at the direction of the program agencies, such portion of the trust fund balances as is not, in the judgment of the program agencies, necessary to meet current withdrawals. Such investments shall be in non-marketable par value or non-marketable market-based securities as authorized by legislation. Par value securities are special issue bonds or certificates of indebtedness that bear interest determined by legislation or the Treasury. Market-based securities are Treasury securities that are not traded on any securities exchange, but mirror the prices of marketable securities with similar terms. Both par value and market-based securities are issued and redeemed by FIBB.

FMB follows Treasury fiscal investment policy guidelines. FMB determines the term of the securities purchased based on direction provided by the program agency. The securities are acquired and held in the name of the Secretary of the Treasury for the trust fund. The interest on and proceeds from the sale or redemption of any security held for the trust fund is credited to the trust fund. Investments are selected for liquidation based on the following order: earliest maturity date, lowest prevailing interest rate, and first security in first security out.

Investments are calculated and reported at net cost based on the cost and premium/discount amounts reported to FMB in the investment confirmations and monthly statements of account received from FIBB.

Federal Hospital Insurance Trust Fund 75X8005 April 2017 Footnotes (Continued)

Link to Fiscal Service's Federal Investments and Borrowings Branch (FIBB) Statement of Account: https://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm

(g) Equity

Equity is calculated and reported by FMB based on the assets of the trust fund. Equity is calculated as the difference between Total Assets and Total Liabilities.

(h) Interest Revenue

Interest revenue is reported based on the amounts received and recorded by FMB from FIBB in the monthly statements of account and accrued interest and amortization calculated by FMB. Amortization of any premiums and discounts on investments is calculated and reported by FMB based on the investment terms reported to FMB by FIBB using the straight-line method for investments with a term equal to or less than one year and using the level yield method which approximates the interest method for investments with a term of greater than one year.

As stated above in (c) Basis of Accounting, the Investments on the Balance Sheet and Interest Revenue on Investments reported on the Income Statement are reported using the accrual basis of accounting. The following amounts represent cash basis interest earnings for the current month and the current fiscal year to date.

Current Month	Fiscal Year-to-Date
\$7,780,972.10	\$3,699,896,325.29

(i) Revenues

Pursuant to authorizing legislation, revenue activity recorded in the trust funds consists primarily of interest, penalties, fines, administrative fees, transfers in from program agencies, tax revenues, tax adjustments, tax refunds, premiums, cost recoveries, and other income, which are transferred from the General Fund of the Treasury or from program agencies to the Trust Funds.

Penalties, fines, administrative fees, transfers in from program agencies, premiums, cost recoveries, and other income are reported based on the amounts received and recorded by FMB from the Fiscal Service and the program agencies responsible for the respective trust fund activity.

(j) Transfers to Program Agencies

Dispositions from the Trust Fund are made in accordance with the authorizing legislation to the program agency, which is responsible for the ultimate disposition of such funds, to cover program administration and related costs as defined by law. Transfers to program agencies are calculated and reported based on the disbursement request amounts received and recorded by FMB from the program agency responsible for the respective trust fund activity and the disbursement amounts returned and recorded by FMB from the program agencies responsible for the respective trust fund activity.

(k) Reimbursements to Treasury Bureaus and the General Fund (Operating Expenses/Program Costs)

In the case of the FHI trust fund, Fiscal Service is authorized by law to receive direct reimbursement from the trust funds for certain administrative expenses (operating expenses/program costs). Also, the Secretary of the Treasury is directed by law to charge trust funds to reimburse the General Fund for administrative expenses incurred by other Treasury bureaus in performing activities related to administering the trust funds. These reimbursement amounts are determined by Treasury based on its assessment of the estimated cost of the services provided. Reimbursements to Treasury bureaus and the General Fund are reported based on the disbursement request amounts received and recorded by FMB from various Treasury bureaus, including the Fiscal Service.

(2) Related parties

FMB, on behalf of the Secretary of the Treasury, compiles amounts deposited into the trust fund, invests receipts in Treasury securities, redeems securities and transfers funds to the program agency, maintains accounting records for receipts and disbursements of the trust fund, and reports trust fund financial activity to the program agencies and other interested parties. The program agency, OTA, IRS, and/or Fiscal Service determine the amounts to be deposited in the trust fund. The program agency determines the disposition of the trust fund balances.

Federal Hospital Insurance Trust Fund 75X8005 Trial Balance - Unaudited April 1, 2017 Through April 30, 2017

	Fund:TFM8005DEXXXXXX							
L	BEA Category	Year of BA	Cost Center					Ending Balance
101000		-	-	FUND BALANCE WITH TREASURY	12,291,038.60	39,077,368,003.17	39,069,597,807.05	20,061,234
134200		-	-	INTEREST RECEIVABLE - INVESTMENTS INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE	1,772,238,267.80	614,187,807.12	7,780,972.10	2,378,645,102
161000	-	-	-	BUREAU OF THE FISCAL SERVICE	187,315,656,000.00	38,641,619,000.00	15,803,030,000.00	210,154,245,000
331000	-		-	CUMULATIVE RESULTS OF OPERATIONS	-194,007,764,923.96	0.00	0.00	-194,007,764,923
411400	M	-	TFMA53110010	INTEREST ON INVESTMENTS	3,692,115,353.19	7,780,972.10	0.00	3,699,896,325
			TFMA53200300	CIVIL MONETARY PENALTIES (.047)	26,433,570.68	3,145,361.64	0.00	29,578,932
			TFMA53200600	CIVIL PENALTIES AND DAMAGES, DOJ (.049)*	219,628,315.12	90,652,023.90	0.00	310,280,339
			TFMA56000100 TEMA57500600	GIFTS (.042) 3% ADMIN EXPENSE REIMB., DOJ (.049)*	5.00 6.875.162.71	0.00	0.00	9.678.833
			TFMA57500800	3% ADMIN EXPENSE REIMB., DOJ (.049)* GF TRANSFER, FEDERAL UNINSURED PAYMENTS (.006)*	6,875,162.71	2,803,670.84	0.00	9,678,833
			TFMA57500800	GF TRANSFER, PEDERAL UNINSORED PATMENTS (.000) GF TRANSFER, PROGRAM MANAGEMENT (.006)*	781,621,892.00	0.00	0.00	781,621,892
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	325.159.92	274.367.40	0.00	599.527
			TFMA57501900	GF APPROPRIATION FRAUD AND ABUSE, FBI (.044)*	131,334,942.00	0.00	0.00	131,334,942
			TFMA57504200	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS	2,025.02	0.00	0.00	2,025
			TFMA57504300	INCOME TAX ON BENEFITS - CMS (.035)*	4,916,000,000.00	10,774,000,000.00	0.00	15,690,000,000
			TFMA57506700	DOJ ASSET FORFEITURES	21,284,129.54	0.00	0.00	21,284,129
			TFMA58010400 TFMA58010500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	123,655,429,419.01 3,206,076,878.27	19,789,000,000.00 7,380,000,000.00	0.00	143,444,429,419
			TEMA59000100	OTHER INCOME (029)	28.035.11	253 427.00	0.00	281.462
			TFMA59000200	PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)	1.714.249.276.30	264,232,785.90	0.00	1,978,482,062
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	186,644,681.21	31,322,016.14	0.00	217,966,697
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	1,127,130.44	0.00	0.00	1,127,130
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	2,432,269,250.00	204,007,155.00	0.00	2,636,276,40
		BA Sum			141,138,445,225.52	38,547,471,779.92	0.00	179,685,917,00
	Sum BEA				141,138,445,225.52	38,547,471,779.92	0.00	179,685,917,00
Sum USSGL			TEMACTOR		141,138,445,225.52	38,547,471,779.92	0.00	179,685,917,00
412900	D	-	TFMA57654600 TFMA57655200	HCFAC DISCRETIONARY, CMS HCFAC DOJ DISCRETIONARY, CMS	-178,111,100.78 -36.053.879.50	0.00	27,092,080.42	-205,203,18
			TFMA57655200 TFMA57655300	HCFAC DOJ DISCRETIONARY, CMS	-36,053,879.50	0.00	15,750,799.00 59,987.32	-51,804,67
			TFMA57655400	HCFAC OTHER HHS DISC, CMS	-24,098,853.51	0.00	2,575,311.10	-26,674,16
		BA Sum			-242,333,063.60	0.00	45,478,177.84	-287,811,24
	Sum BEA				-242,333,063.60	0.00	45,478,177.84	-287,811,24
	M	-	TFMA57650200	TRANSFERS OUT - DOJ	-7,683,558.88	0.00	8,457,759.30	-16,141,31
			TFMA57650300	TRANSFERS OUT - HHS OIG	-55,077,728.17	0.00	23,972,021.72	-79,049,74
			TFMA57650400	TRANSFERS OUT - HHS MIP	-229,449,758.97	0.00	62,549,402.45	-291,999,16
		BA Sum	TFMA57650500	TRANSFERS OUT - FBI	-3,377,659.99 -295.588.706.01	0.00	0.00 94,979,183.47	-3,377,65 -390,567,88
	Sum BEA	BA Sum			-295,588,706.01	0.00	94,979,183.47	-390,567,88
Sum USSGL	Suil BEA				-537,921,769.61	0.00	140,457,361.31	-678,379,13
415700	м		-	AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION	4,879,779,797.72	0.00	4,879,779,797.72	
416700	М		TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	-143,578,560,066.58	162.677.501.84	15,781,507,332.00	-159.197.389.89
420100	-		TFWA57650100	TOTAL ACTUAL RESOURCES - COLLECTED	234.721.263.775.26	0.00	0.00	234.721.263.77
120100			-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-42,513,536,938.94	0.00	0.00	-42,513,536,93
		BA Sum			192,207,726,836.32	0.00	0.00	192,207,726,83
	Sum BEA				192,207,726,836.32	0.00	0.00	192,207,726,83
Sum USSGL	-				192,207,726,836.32	0.00	0.00	192,207,726,83
439700	м	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION	-192,207,726,836.32	0.00	0.00	-192,207,726,83
462000	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-3,692,115,353.19	0.00	7,780,972.10	-3.699.896.32
402000		-	TEMA53200300	CIVIL MONETARY PENALTIES (.047)	-26 433 570 68	0.00	3.145.361.64	-3,033,030,3
			TFMA53200600	CIVIL PENALTIES AND DAMAGES, DOJ (.049)*	-219,628,315.12	0.00	90,652,023.90	-310,280,33
			TFMA56000100	GIFTS (.042)	-5.00	0.00	0.00	
			TFMA57500600	3% ADMIN EXPENSE REIMB., DOJ (.049)*	-6,875,162.71	0.00	2,803,670.84	-9,678,8
			TFMA57500800	GF TRANSFER, FEDERAL UNINSURED PAYMENTS (.006)*	-147,000,000.00	0.00	0.00	-147,000,0
			TFMA57500900	GF TRANSFER, PROGRAM MANAGEMENT (.006)*	-781,621,892.00	0.00	0.00	-781,621,89
			TFMA57501000 TFMA57501900	GF TRANSFER, UNION ACTIVITY (.006)* GF APPROPRIATION FRAUD AND ABUSE, FBI (.044)*	-325,159.92 -131,334,942,00	0.00	274,367.40	-599,52
			TFMA57501900 TFMA57504200	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS	-131,334,942.00 -2,025.02	0.00	0.00	-131,334,9
			TFMA57504200	INCOME TAX ON BENEFITS - CMS (.035)*	-4,916,000,000.00	0.00	10,774,000,000.00	-15,690,000,0
			TFMA57506700	DOJ ASSET FORFEITURES	-21,284,129.54	0.00	0.00	-21,284,12
			TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	502,647,215.00	69,374,405.00	0.00	572,021,6
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	1,982,903.00	0.00	0.00	1,982,90
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	1,019,024,558.79	151,745,313.68	367,218,717.22	803,551,1
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	6,501,196.51	1,045,381.31	0.00	7,546,5
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	140,914,680.36	29,870,835.14	0.00	170,785,5
			TFMA57604100 TFMA57604200	HITECH TRANSFER TO PCORTF	91,575,922.06	39,881,704.53	0.00	131,457,6
			TFMA57604200 TFMA57604600	ACL STATE HEALTH INS OBRA	53,925,000.00 26,862,454,01	0.00	0.00	53,925,0 26,862,4
			TFMA57604700	MEDICARE ACCESS CHIP CMS	4.005.720.78	2.514.141.98	0.00	6.519.8
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	7,127,397.20	2,342,972.44	4.19	9,470,3
			TFMA57605300	TRANSFER TO ADMINISTRATION FOR CHILDREN AND FAMILIES 1%	0.00	4,215,000.00	0.00	4,215,0
			TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	143,578,560,066.58	15,781,507,332.00	162,677,501.84	159,197,389,8
			TFMA57650200	TRANSFERS OUT - DOJ	7,683,558.88	8,457,759.30	0.00	16,141,3
			TFMA57650300	TRANSFERS OUT - HHS OIG	55,077,728.17	23,972,021.72	0.00	79,049,7
			TFMA57650400	TRANSFERS OUT - HHS MIP	229,449,758.97	62,549,402.45	0.00	291,999,1
			TFMA57650500	TRANSFERS OUT - FBI	3,377,659.99	0.00	0.00	3,377,6
			TFMA57654600 TFMA57655200	HCFAC DISCRETIONARY, CMS HCFAC DOJ DISCRETIONARY, CMS	178,111,100.78 36.053.879.50	27,092,080.42	0.00	205,203,1 51,804,6
	1	1			36,053,879.50 4,069,229,81	15,750,799.00 59,987.32	0.00	51,804,6
			TEMASTOCCOM					
			TFMA57655300 TEMA57655400	HCFAC OIG DISCRETIONARY, CMS				
			TFMA57655400	HCFAC OTHER HHS DISC, CMS	24,098,853.51	2,575,311.10	0.00	26,674,16

Federal Hospital Insurance Trust Fund 75X8005 Trial Balance - Unaudited April 1, 2017 Through April 30, 2017

			TFMA59000200	PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)	-1,714,249,276.30	0.00	264,232,785.90	-1,978,482,
			TFMA59001500	BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-186,644,681.21	0.00	31,322,016.14	-217,966,
			TFMA59001600	ACA MEDICARE SHARED SAVINGS PROGRAM REC	-1,127,130.44	0.00	0.00	-1,127,
			TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	46,937,922.32	8,014,656.83	0.00	54,952,
			TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	238,217.02	39,702.83	0.00	277,
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-2,432,269,250.00	0.00	204,007,155.00	-2,636,276
			XXXXXXXXXXXXX	DEFAULT CAM1	-4,879,779,797.72	4,879,779,797.72	0.00	
		BA Sum			0.00	21,110,788,604.77	39,077,368,003.17	-17,966,579
	Sum BEA				0.00	21,110,788,604.77	39,077,368,003.17	-17,966,579
Sum USSGL					0.00	21,110,788,604.77	39,077,368,003.17	-17,966,579
490200	D	В	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-125,973,484.00	0.00	4,801,765.00	-130,775
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-658,193,478.57	358,107,134.71	57,745,313.68	-357,831
			TFMA57604600	ACL STATE HEALTH INS OBRA	-26,862,454.01	0.00	0.00	-26,862
		BA Sum			-811,029,416.58	358,107,134.71	62,547,078.68	-515,469
		N	TFMA57600100	TRANSFERS OUT - SSA LAE ANNUAL (33)*	-376,673,731.00	0.00	64,572,640.00	-441,246
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	-1,982,903.00	0.00	0.00	-1,982
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	-360,831,080.22	9,111,582.51	94,000,000.00	-445,719
			TFMA57605300	TRANSFER TO ADMINISTRATION FOR CHILDREN AND FAMILIES 1%	0.00	0.00	4,215,000.00	-4,215
		BA Sum			-739,487,714.22	9,111,582.51	162,787,640.00	-893,163
	Sum BEA				-1,550,517,130.80	367,218,717.22	225,334,718.68	-1,408,633
	M	В	TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	-6,240,284.91	0.00	693,676.12	-6,933
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-129,276,189.26	0.00	26,362,931.99	-155,639
			TFMA57604100	HITECH	-22,249,040.39	0.00	0.00	-22,249
			TFMA57604700	MEDICARE ACCESS CHIP CMS	-4,005,720.78	0.00	2,514,141.98	-6,519
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	683,996.80	4.19	809,251.33	-125
		BA Sum			-161,087,238.54	4.19	30,380,001.42	-191,467
		N	TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	-260,911.60	0.00	351,705.19	-612
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	-11,638,491.10	0.00	3,507,903.15	-15,14
			TFMA57604100	HITECH	-69,326,881.67	0.00	39,881,704.53	-109,20
			TFMA57604200	TRANSFER TO PCORTF	-53,925,000.00	0.00	0.00	-53,92
			TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	-7,811,394.00	0.00	1,533,721.11	-9,34
			TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	-46,937,922.32	0.00	8,014,656.83	-54,952
			TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	-238,217.02	0.00	39,702.83	-27
		BA Sum			-190,138,817.71	0.00	53,329,393.64	-243,468
	Sum BEA				-351,226,056.25	4.19	83,709,395.06	-434,93
Sum USSGL					-1,901,743,187.05	367,218,721.41	309,044,113.74	-1,843,568
531100	-	-	TFMA53110010	INTEREST ON INVESTMENTS	-3,664,315,533.35	0.00	614,187,807.12	-4,278,503
532000	M	-	TFMA53200300	CIVIL MONETARY PENALTIES (.047)	-26,433,570.68	0.00	3,145,361.64	-29,57
			TFMA53200600	CIVIL PENALTIES AND DAMAGES, DOJ (.049)*	-219,628,315.12	0.00	90,652,023.90	-310,280
		BA Sum			-246,061,885.80	0.00	93,797,385.54	-339,859
	Sum BEA				-246,061,885.80	0.00	93,797,385.54	-339,859
Sum USSGL					-246,061,885.80	0.00	93,797,385.54	-339,859
560000	M	-	TFMA56000100	GIFTS (.042)	-5.00	0.00	0.00	
575000	-	-	TFMA57500600	3% ADMIN EXPENSE REIMB., DOJ (.049)*	-6,875,162.71	0.00	2,803,670.84	-9,67
			TFMA57500800	GF TRANSFER, FEDERAL UNINSURED PAYMENTS (.006)*	-147,000,000.00	0.00	0.00	-147,00
			TFMA57500900	GF TRANSFER, PROGRAM MANAGEMENT (.006)*	-781,621,892.00	0.00	0.00	-781,62
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-325,159.92	0.00	274,367.40	-59
			TFMA57501900	GF APPROPRIATION FRAUD AND ABUSE, FBI (.044)*	-131,334,942.00	0.00	0.00	-131,33
			TFMA57504200	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS	-2,025.02	0.00	0.00	-
			TFMA57504300	INCOME TAX ON BENEFITS - CMS (.035)*	-4,916,000,000.00	0.00	10,774,000,000.00	-15,690,00
			TFMA57506700	DOJ ASSET FORFEITURES	-21,284,129.54	0.00	0.00	-21,284
		BA Sum			-6,004,443,311.19	0.00	10,777,078,038.24	-16,781,521
Sum USSGL	Sum BEA				-6,004,443,311.19 -6.004.443.311.19	0.00	10,777,078,038.24 10,777,078,038.24	-16,781,52 -16,781,52
			TEL 14 53000 400					
576000	-	-	TFMA57600100 TFMA57600200	TRANSFERS OUT - SSA LAE ANNUAL (33)*	502,647,215.00 1.982.903.00	69,374,405.00	0.00	572,02
				TRANSFERS OUT - SSA LAE X YEAR (34)*		0.00		
			TFMA57600300	SALARIES & EXPENSES - CMS (33)*	1,019,024,558.79	151,745,313.68	367,218,717.22	803,55
			TFMA57603800	CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	6,501,196.51	1,045,381.31	0.00	7,54
			TFMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY HITECH	140,914,680.36	29,870,835.14	0.00	170,78
			TFMA57604100 TEMA57604200	HITECH TRANSFER TO PCORTE	91,575,922.06	39,881,704.53	0.00	131,45
				ACL STATE HEALTH INS OBRA				
			TFMA57604600 TFMA57604700	ACL STATE HEALTH INS OBRA MEDICARE ACCESS CHIP CMS	26,862,454.01 4.005,720,78	0.00 2,514,141.98	0.00	26,86
			TFMA57604700 TFMA57605000	SALARIES & EXPENSES-CMS MANDATORY	4,005,720.78 7,127,397.20	2,514,141.98 2.342.972.44	4.19	6,51 9,47
			TFMA57605300	TRANSFER TO ADMINISTRATION FOR CHILDREN AND FAMILIES 1%	7,127,397.20	4,215,000.00	4.19	9,47
		BA Sum	1 FINIAG7605300	TRANSPER TO ADMINISTRATION FOR ORIEDREN AND FAMILIES 1%	1,854,567,047.71	4,215,000.00 300,989,754.08	367,218,721.41	4,21
	Sum BEA	BA Sum			1,854,567,047.71	300,989,754.08	367,218,721.41	1,788,33
Sum USSGL	JUIII BEA				1,854,567,047.71	300,989,754.08	367,218,721.41	1,788,338
576500			TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	143,578,560,066.58	15,781,507,332.00	162,677,501.84	159,197,38
0.0000	-	-	TFMA57650200	TRANSFERS OUT - DOJ	7.683.558.88	8.457,759.30	0.00	159,197,38
			TFMA57650200	TRANSFERS OUT - DOJ TRANSFERS OUT - HHS OIG	55.077.728.17	23.972.021.72	0.00	79.04
			TFMA57650400	TRANSFERS OUT - HHS MIP	229,449,758.97	62,549,402.45	0.00	291,99
			TFMA57650500	TRANSFERS OUT - FBI	3,377,659.99	02,549,402.45	0.00	3.37
			TFMA57654600	HCFAC DISCRETIONARY, CMS	178.111.100.78	27.092.080.42	0.00	205.20
			TFMA57655200	HCFAC DOJ DISCRETIONARY, CMS	36,053,879.50	15,750,799.00	0.00	51,80
			TFMA57655300	HCFAC DOS DISCRETIONARY, CMS	4,069,229.81	59,987.32	0.00	4,12
			TFMA57655400	HCFAC OIG DISCRETIONARY, CMS	24,098,853.51	2,575,311.10	0.00	26,67
		BA Sum	11 WAS/033400	nor no officienti o biou, unio	144,116,481,836.19	15.921.964.693.31	162.677.501.84	159.875.76
	Sum BEA	BA Sum			144,116,481,836.19	15,921,964,693.31	162,677,501.84	159,875,76
Sum USSGL	Juin DEA				144,116,481,836.19	15,921,964,693.31	162,677,501.84	159,875,76
0000L	M		TFMA58010400	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES	-123.655.429.419.01	0.00	19.789.000.000.00	-143.444.42
580100	IVI	-	TFMA58010400	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES	-3,206,076,878.27	0.00	7,380,000,000.00	-10,586,07
580100		BA Sum	1-WA30010300	TRANSFERST ROW OF FOR AMOUNTS EQUAL TO SECA TAXES	-126,861,506,297.28	0.00	27,169,000,000.00	-154,030,50
580100		DA SUM			-126,861,506,297.28	0.00	27,169,000,000.00	-154,030,50
580100	Sum REA							-154,030,50
	Sum BEA				-126 861 506 207 29		27 169 000 000 00	
Sum USSGL	Sum BEA	- -	TEM459000100	OTHER INCOME (029)	-126,861,506,297.28 -28,035,11	0.00	27,169,000,000.00 253,427,00	
	Sum BEA	•	TFMA59000100	OTHER INCOME (.029) PREMILINS COLLECTED LININSLIRED INDIVIDUALS (.009)	-28,035.11	0.00	253,427.00	-28
Sum USSGL	Sum BEA	•	TFMA59000100 TFMA59000200 TFMA59001500	OTHER INCOME (.029) PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009) BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)				-154,030,500 -28 -1,978,482 -217,960

Federal Hospital Insurance Trust Fund 75X8005 Trial Balance - Unaudited April 1, 2017 Through April 30, 2017

		BA Sum			-1,902,049,123.06	0.00	295,808,229.04	-2,197,857,352.10
	Sum BEA				-1,902,049,123.06	0.00	295,808,229.04	-2,197,857,352.10
Sum USSGL					-1,902,049,123.06	0.00	295,808,229.04	-2,197,857,352.10
610000	-	-	TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	46,937,922.32	8,014,656.83	0.00	54,952,579.15
			TFMA61000200	FISCAL SERVICE - REIMBURSABLE BILLING	238,217.02	39,702.83	0.00	277,919.85
			TFMA61001100	MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	-2,432,269,250.00	0.00	204,007,155.00	-2,636,276,405.00
		BA Sum			-2,385,093,110.66	8,054,359.66	204,007,155.00	-2,581,045,906.00
	Sum BEA				-2,385,093,110.66	8,054,359.66	204,007,155.00	-2,581,045,906.00
Sum USSGL					-2,385,093,110.66	8,054,359.66	204,007,155.00	-2,581,045,906.00
TOTAL					0.00	154,752,340,225.28	154,752,340,225.28	0.00

Federal Hospital Insurance Trust Fund 75X8005 Balance Sheet - Unaudited April 30, 2017

Period Name:2017-07	Fund:TFM8005DEXXXXXX	Program: <all></all>
Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	20,061,234.72
	INTEREST RECEIVABLE - INVESTMENTS	2,378,645,102.82
	INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE	210,154,245,000.00
		212,552,951,337.54
		Total: 212,552,951,337.54
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-194,007,764,923.96
	NET INCOME	-18,545,186,413.58
		-212,552,951,337.54
		Total: -212,552,951,337.54

Federal Hospital Insurance Trust Fund 75X8005 Income Statement - Unaudited October 1, 2016 Through April 30, 2017

Period Name:2017-07	7 Fund:TFM8005DEXXXXXX	Program: <all></all>				
		-				
Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
NCOME	580100	TAX REVENUE COLLECTED - INDIVIDUAL	TFMA58010500	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO SECA TAXES	-7,380,000,000.00	-10,586,076,878.2
			TFMA58010400	TRANSFERS FROM GF FOR AMOUNTS EQUAL TO FICA TAXES	-19,789,000,000.00	-143,444,429,419.0
	Sum USSGL				-27,169,000,000.00	-154,030,506,297.2
	575000	EXPENDITURE FINANCING SOURCES - TRANSFERS-IN	TFMA57504300	INCOME TAX ON BENEFITS - CMS (.035)*	-10,774,000,000.00	-15,690,000,000.00
			TFMA57501000	GF TRANSFER, UNION ACTIVITY (.006)*	-274,367.40	-599,527.3
			TFMA57500900	GF TRANSFER, PROGRAM MANAGEMENT (.006)*	0.00	-781,621,892.0
			TFMA57504200	GF TRANSFER, INCOME TAX CREDIT REIMB. SECA (.006)* - CMS	0.00	-2,025.0
			TFMA57500800	GF TRANSFER, FEDERAL UNINSURED PAYMENTS (.006)*	0.00	-147,000,000.0
			TFMA57501900	GF APPROPRIATION FRAUD AND ABUSE, FBI (.044)*	0.00	-131,334,942.0
			TFMA57506700	DOJ ASSET FORFEITURES	0.00	-21,284,129.5
			TFMA57500600	3% ADMIN EXPENSE REIMB., DOJ (.049)*	-2,803,670.84	-9,678,833.5
	Sum USSGL				-10,777,078,038.24	-16,781,521,349.4
	531100			INTEREST ON INVESTMENTS	-614,187,807.12	-4,278,503,340.4
	532000	PENALTIES AND FINES REVENUE - NON EXCHANGE		CIVIL PENALTIES AND DAMAGES, DOJ (.049)*	-90,652,023.90	-310,280,339.0
			TFMA53200300	CIVIL MONETARY PENALTIES (.047)	-3,145,361.64	-29,578,932.3
	Sum USSGL				-93,797,385.54	-339,859,271.3
	590000	OTHER REVENUE - NON-EXCHANGE		ACA MEDICARE SHARED SAVINGS PROGRAM REC	0.00	-1,127,130.4
				BASIC PREMIUMS, MEDICARE ADVANTAGE (.040)	-31,322,016.14	-217,966,697.3
				PREMIUMS COLLECTED UNINSURED INDIVIDUALS (.009)	-264,232,785.90	-1,978,482,062.2
	0		TFMA59000100	OTHER INCOME (.029)	-253,427.00	-281,462.1
	Sum USSGL		TEN 44 50000400		-295,808,229.04	-2,197,857,352.1
	560000	DONATED REVENUE - FINANCIAL RESOURCES	TFMA56000100	GIFTS (.042)	0.00	-5.00
Sun	n 576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-			-38,949,871,459.94	-177,628,247,615.62
EXPENSES	570500	OUT - OTHER	TFMA57650100	TRANSFERS OUT - BENEFIT PAYMENTS, CMS	15,618,829,830.16	159,197,389,896.74
				TRANSFERS OUT - DOJ	8,457,759.30	16,141,318.1
				TRANSFERS OUT - FBI	0.00	3,377,659.9
				TRANSFERS OUT - HHS MIP	62,549,402.45	291,999,161.4
				HCFAC OTHER HHS DISC, CMS	2,575,311.10	26,674,164.6
				HCFAC OIG DISCRETIONARY, CMS	59,987.32	4,129,217.1
				HCFAC DOJ DISCRETIONARY, CMS	15,750,799.00	51,804,678.5
				HCFAC DISCRETIONARY, CMS	27,092,080.42	205,203,181.2
	Sum USSGL		TFMA57650300	TRANSFERS OUT - HHS OIG	23,972,021.72 15,759,287,191.47	79,049,749.8 159,875,769,027.6
	576000	- EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT	TEMA57604200		0.00	53,925,000.0
	570000	EXPENDITORE FINANCING SOURCES - TRANSPERS-OUT		TRANSFERS OUT - SSA LAE ANNUAL (33)*	69,374,405.00	572,021,620.0
				TRANSFER TO ADMINISTRATION FOR CHILDREN AND FAMILIES 1%	4,215,000.00	4,215,000.0
				SALARIES & EXPENSES-CMS MANDATORY	2,342,968.25	9,470,365.4
				SALARIES & EXPENSES - CMS (33)*	-215,473,403.54	803,551,155.2
			11 100 000000	. ,		170,785,515.5
			TEMA57603900	QUALITY IMPROVEMENT ORGANIZATIONS (OIO) - MANDATORY	29 870 835 14	
				QUALITY IMPROVEMENT ORGANIZATIONS (QIO) - MANDATORY	29,870,835.14	
			TFMA57600200	TRANSFERS OUT - SSA LAE X YEAR (34)*	0.00	1,982,903.0
			TFMA57600200 TFMA57604700			1,982,903.0 6,519,862.7
			TFMA57600200 TFMA57604700	TRANSFERS OUT - SSA LAE X YEAR (34)* MEDICARE ACCESS CHIP CMS ACL STATE HEALTH INS OBRA	0.00 2,514,141.98 0.00	1,982,903.00 6,519,862.70 26,862,454.0
			TFMA57600200 TFMA57604700 TFMA57604600 TFMA57604100	TRANSFERS OUT - SSA LAE X YEAR (34)* MEDICARE ACCESS CHIP CMS ACL STATE HEALTH INS OBRA	0.00 2,514,141.98	1,982,903.0 6,519,862.7 26,862,454.0 131,457,626.5
	Sum USSGL		TFMA57600200 TFMA57604700 TFMA57604600 TFMA57604100	TRANSFERS OUT - SSA LAE X YEAR (34)* MEDICARE ACCESS CHIP CMS ACL STATE HEALTH INS OBRA HITECH	0.00 2,514,141.98 0.00 39,881,704.53	1,982,903.0 6,519,862.7 26,862,454.0 131,457,626.5 7,546,577.8
	Sum USSGL 610000	OPERATING EXPENSES/PROGRAM COSTS	TFMA57600200 TFMA57604700 TFMA57604600 TFMA57604100 TFMA57603800	TRANSFERS OUT - SSA LAE X YEAR (34)* MEDICARE ACCESS CHIP CMS ACL STATE HEALTH INS OBRA HITECH CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE	0.00 2,514,141.98 0.00 39,881,704.53 1,045,381.31 -66,228,967.33	1,982,903.0 6,519,862.7 26,862,454.0 131,457,626.5 7,546,577.8 1,788,338,080.3
			TFMA57600200 TFMA57604700 TFMA57604600 TFMA57604100 TFMA57603800 TFMA61000100	TRANSFERS OUT - SSA LAE X YEAR (34)* MEDICARE ACCESS CHIP CMS ACL STATE HEALTH INS OBRA HITECH	0.00 2,514,141.98 0.00 39,881,704.53 1,045,381.31	1,982,903.00 6,519,862.74 26,862,454.0 131,457,626.55 7,546,577.85 1,788,338,080.3 54,952,579.19
			TFMA57600200 TFMA57604700 TFMA57604600 TFMA57604100 TFMA57603800 TFMA61000100 TFMA61001100	TRANSFERS OUT - SSA LAE X YEAR (34)* MEDICARE ACCESS CHIP CMS ACL STATE HEALTH INS OBRA HITECH CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	0.00 2,514,141.98 0.00 39,881,704.53 1,045,381.31 -66,228,967.33 8,014,656.83	1,982,903.0 6,519,862.7 26,882,454.0 131,457,626.5 7,546,577.8 1,788,338,080.3 54,952,579.1 -2,636,276,405.0
		OPERATING EXPENSES/PROGRAM COSTS	TFMA57600200 TFMA57604700 TFMA57604600 TFMA57604100 TFMA57603800 TFMA61000100 TFMA61001100	TRANSFERS OUT - SSA LAE X YEAR (34)* MEDICARE ACCESS CHIP CMS ACL STATE HEALTH INS OBRA HITECH CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE TREASURY ADMIN EXPENSE - GENERAL FUND (16)* MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	0.00 2,514,141.98 0.00 39,881,704.53 1,045,381.31 -66,228,967.33 8,014,656.83 -204,007,155.00	1,982,903.00 6,519,862.76 26,862,454.0 131,457,626.55 7,546,577.82 1,788,338,080.34 54,952,579.11 -2,636,276,405.00 277,919.82
Sun	610000 Sum USSGL	OPERATING EXPENSES/PROGRAM COSTS	TFMA57600200 TFMA57604700 TFMA57604600 TFMA57604100 TFMA57603800 TFMA61000100 TFMA61001100	TRANSFERS OUT - SSA LAE X YEAR (34)* MEDICARE ACCESS CHIP CMS ACL STATE HEALTH INS OBRA HITECH CMS PROG MGMT - PATIENT PROTECTION & AFFORDABLE CARE TREASURY ADMIN EXPENSE - GENERAL FUND (16)* MEDICARE REFUNDS OFFSETTING COLLECTIONS (.045), (.053)	0.00 2,514,141.98 0.00 39,881,704.53 1,004,5381.31 -66,228,967.33 8,014,656.83 -204,007,155.00 39,702.83	1,982,903.00 6,519,862.76 26,862,454.0 131,457,626.50 7,546,577.82 1,788,338,080.33 54,952,579.11 -2,636,276,405.00 277,919.82 -2,581,045,906.00 159,083,061,202.00

Federal Hospital Insurance Trust Fund 75X8005 (75_1806) HCFAC Trial Balance - Unaudited April 30, 2017

Tier Bureau Code:TFM Fund Value:TFM1806DE1717XX

Tier Treas Symbol	USSGL Parent	Amount	Federal Indicator	BOC	Trx Partner Code	Covd/Uncovd	Exch_Nonexch	Dir/Reim	Apport_Cat	Budget Subfunction	Cust Non Cust
7571806	1010	-30,962,963.09	F		7500	-	-	-	-	401	A
7571806		30,962,963.09	F		9900	-	-	-	-	401	A
7571806	3101	-30,962,963.09	F		9900	-	-	-	-	401	A
7571806	3107	30,962,963.09	Т		NULL	-	-	-	-	401	A
7571806	4119	30,962,963.09	Т		NULL	-	-	-	-	401	A
7571806	4902	-30,962,963.09	F	00	7500	-	-	D	C	401	A
7571806	5700	-30,962,963.09	Т		NULL	-	-	-	-	401	A
7571806	5760	30,962,963.09	F		7500	-	-	-	-	401	A